

June 17, 2009

Mr. John Reynolds  
Assistant Director  
Division of Corporate Finance  
United States Securities and Exchange Commission  
Washington, DC 20549-7010

**RE: National Beverage Corp.  
Form 10-K  
Filed July 17, 2008  
File No. 001-14170  
Schedule 14A  
Filed August 29, 2008  
Supplementary Comment Letter Dated May 7, 2009**

Dear Mr. Reynolds:

Confirming yesterday's conversation with your Staff, we have retained an additional representative to assist us with respect to the above comment letter. As a result of his unfamiliarity with the issues and the travel schedule of our personnel, we have requested additional time to respond. Accordingly, we hereby request an extension of time to file until July 2, 2009.

If you have any questions, please feel free to call me at (954) 581-0922.

Sincerely,

/s/ George R. Bracken

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George R. Bracken  
Senior Vice President – Finance